



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jackson Co Soil And Water Conservation District**

Unit Code: **039/010/17** County: **Jackson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$46,250**

Equalized Assessed Valuation: **\$815,822,568**

Population: **60,218**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$31,988**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$191.122	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$3	\$16,354	\$7
Revenue Collected During FY 13:	\$70.639	\$69,462	\$16,439
Expenditures During FY 13:	\$50.017	\$67,201	\$13,975
Per Capita Revenue:	\$1	\$431	\$6
Per Capita Expenditures:	\$1	\$351	\$5
Revenues over (under) Expenditures:	\$20.622	\$2,260	\$
Ratio of Fund Balance to Expenditures:	423.34%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$211.744	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$4	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jackson County Mass Transit District**

Unit Code: **039/010/23** County: **Jackson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$677,118**

Equalized Assessed Valuation: **\$**

Population: **60,218**

Employees:

Full Time: **12**

Part Time: **11**

Salaries Paid: **\$361,498**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$1	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$1	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$1	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$1	\$75,765	\$



STATE OF ILLINOIS
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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$78.790	\$11,070,683	\$
Per Capita Debt:	\$1	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$484.139	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$8	\$156,411	\$
Revenue Collected During FY 13:	\$697.987	\$4,978,298	\$
Expenditures During FY 13:	\$770.710	\$4,420,795	\$
Per Capita Revenue:	\$12	\$40,452	\$
Per Capita Expenditures:	\$13	\$44,607	\$
Operating Income (loss):	-\$72.723	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	53.38%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$411.416	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$7	\$160,669	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Jacksonville Airport Authority

Unit Code: 069/010/03 County: Morgan

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$771,680

Equalized Assessed Valuation: \$302,219,019

Population: 19,214

Employees:

Full Time: 3

Part Time: 5

Salaries Paid: \$141,928

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$1	\$69,462	\$16,439
Expenditures During FY 13:	\$1	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,805,224	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$146	\$156,411	\$
Revenue Collected During FY 13:	\$547,344	\$4,978,298	\$
Expenditures During FY 13:	\$590,951	\$4,420,795	\$
Per Capita Revenue:	\$28	\$40,452	\$
Per Capita Expenditures:	\$31	\$44,607	\$
Operating Income (loss):	-\$43,607	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	467.32%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,761,617	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$144	\$160,669	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jamaica-Vance Multi Township
Tax Assessment District**

Unit Code: **092/030/24** County: **Vermilion**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$11,019**

Equalized Assessed Valuation: **\$33,376,467**

Population: **1,233**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$8,100**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$16,548	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$13	\$16,354	\$7
Revenue Collected During FY 13:	\$11,030	\$69,462	\$16,439
Expenditures During FY 13:	\$11,496	\$67,201	\$13,975
Per Capita Revenue:	\$9	\$431	\$6
Per Capita Expenditures:	\$9	\$351	\$5
Revenues over (under) Expenditures:	-\$466	\$2,260	\$
Ratio of Fund Balance to Expenditures:	139.89%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$16,082	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$13	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jasper Co Soil And Water Conservation District**

Unit Code: **040/010/17** County: **Jasper**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$172,234**

Equalized Assessed Valuation: **\$233,852,652**

Population: **9,698**

Employees:

Full Time:	2
Part Time:	9
Salaries Paid:	\$75,102

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$448.139	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$46	\$16,354	\$7
Revenue Collected During FY 13:	\$143.829	\$69,462	\$16,439
Expenditures During FY 13:	\$157.745	\$67,201	\$13,975
Per Capita Revenue:	\$15	\$431	\$6
Per Capita Expenditures:	\$16	\$351	\$5
Revenues over (under) Expenditures:	-\$13.916	\$2,260	\$
Ratio of Fund Balance to Expenditures:	275.27%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$434.223	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$45	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15.432	\$6,654	\$
Total Unrestricted Net Assets:	\$418.791	\$75,765	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jefferson Co Soil And Water Conservation District**

Unit Code: **041/010/17** County: **Jefferson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$172,823**

Equalized Assessed Valuation: **\$420,521,984**

Population: **38,713**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$49,470**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$216.015	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$6	\$16,354	\$7
Revenue Collected During FY 13:	\$120.985	\$69,462	\$16,439
Expenditures During FY 13:	\$111.860	\$67,201	\$13,975
Per Capita Revenue:	\$3	\$431	\$6
Per Capita Expenditures:	\$3	\$351	\$5
Revenues over (under) Expenditures:	\$9.125	\$2,260	\$
Ratio of Fund Balance to Expenditures:	201.27%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$225.140	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$6	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$108.724	\$6,654	\$
Total Unrestricted Net Assets:	\$115.264	\$75,765	\$



STATE OF ILLINOIS
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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jersey Hospital District**

Unit Code: **042/010/08** County: **Jersey**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,958,293**

Equalized Assessed Valuation: **\$331,634,701**

Population: **22,742**

Employees:

Full Time: **180**

Part Time: **139**

Salaries Paid: **\$11,364,058**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7,428,278	\$11,070,683	\$
Per Capita Debt:	\$327	\$90,673	\$
General Obligation Debt over EAV:	2.01%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$15,629,528	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$687	\$156,411	\$
Revenue Collected During FY 13:	\$28,193,852	\$4,978,298	\$
Expenditures During FY 13:	\$29,232,214	\$4,420,795	\$
Per Capita Revenue:	\$1,240	\$40,452	\$
Per Capita Expenditures:	\$1,285	\$44,607	\$
Operating Income (loss):	-\$1,038,362	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	49.91%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$14,591,166	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$642	\$160,669	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jersey Co Soil And Water Conservation District**

Unit Code: **042/010/17** County: **Jersey**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$155,594**

Equalized Assessed Valuation: **\$340,308,841**

Population: **22,916**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$72,452**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	-\$11.553	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	-\$1	\$16,354	\$7
Revenue Collected During FY 13:	\$140.985	\$69,462	\$16,439
Expenditures During FY 13:	\$154.463	\$67,201	\$13,975
Per Capita Revenue:	\$6	\$431	\$6
Per Capita Expenditures:	\$7	\$351	\$5
Revenues over (under) Expenditures:	-\$13.478	\$2,260	\$
Ratio of Fund Balance to Expenditures:	-16.21%	45580.99%	111.86%
Ending Fund Balance for FY 13:	-\$25.031	\$135,604	\$26,570
Per Capita Ending Fund Balance:	-\$1	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9.138	\$15,412	\$
Total Unreserved Funds:	\$132.348	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jo Daviess Soil And Water Conservation District**

Unit Code: **043/010/17** County: **Jo Daviess**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$152,950**

Equalized Assessed Valuation: **\$**

Population: **21,990**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$73,102**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$199.143	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$9	\$16,354	\$7
Revenue Collected During FY 13:	\$143.979	\$69,462	\$16,439
Expenditures During FY 13:	\$171.950	\$67,201	\$13,975
Per Capita Revenue:	\$7	\$431	\$6
Per Capita Expenditures:	\$8	\$351	\$5
Revenues over (under) Expenditures:	-\$27.971	\$2,260	\$
Ratio of Fund Balance to Expenditures:	99.55%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$171.172	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$8	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$171.172	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **JoDavieess/Carroll Solid Waste Agency**

Unit Code: **043/010/39** County: **Jo Davieess**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,000**

Equalized Assessed Valuation: **\$1,000,000**

Population: **38,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$12.636	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$15.883	\$69,462	\$16,439
Expenditures During FY 13:	\$13.000	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$2.883	\$2,260	\$
Ratio of Fund Balance to Expenditures:	119.38%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$15.519	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Johannisburg-Lively Grove-Venedy
#4 Multi Township Tax Assessment**

Unit Code: 095/040/24 County: Washington

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$50,430

Equalized Assessed Valuation: \$24,966,636

Population: 1,603

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$250

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$42.407	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$26	\$16,354	\$7
Revenue Collected During FY 13:	\$8.035	\$69,462	\$16,439
Expenditures During FY 13:	\$9.726	\$67,201	\$13,975
Per Capita Revenue:	\$5	\$431	\$6
Per Capita Expenditures:	\$6	\$351	\$5
Revenues over (under) Expenditures:	-\$1.691	\$2,260	\$
Ratio of Fund Balance to Expenditures:	418.63%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$40.716	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$25	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$40.716	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Johnson County Soil And Water Conservation District**

Unit Code: **044/010/17** County: **Johnson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$202,091**

Equalized Assessed Valuation: **\$108,722,935**

Population: **12,582**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$70,977**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$202.091	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$16	\$16,354	\$7
Revenue Collected During FY 13:	\$81.817	\$69,462	\$16,439
Expenditures During FY 13:	\$130.934	\$67,201	\$13,975
Per Capita Revenue:	\$7	\$431	\$6
Per Capita Expenditures:	\$10	\$351	\$5
Revenues over (under) Expenditures:	-\$49.117	\$2,260	\$
Ratio of Fund Balance to Expenditures:	103.62%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$135.674	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$11	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16.859	\$15,412	\$
Total Unreserved Funds:	\$118.815	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Jonathan Creek-Lowe Multi
Township Tax Assessment District**

Unit Code: **070/020/24** County: **Moultrie**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$17,390**

Equalized Assessed Valuation: **\$50,712,601**

Population: **2,400**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$330**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$27.533	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$11	\$16,354	\$7
Revenue Collected During FY 13:	\$14.346	\$69,462	\$16,439
Expenditures During FY 13:	\$15.343	\$67,201	\$13,975
Per Capita Revenue:	\$6	\$431	\$6
Per Capita Expenditures:	\$6	\$351	\$5
Revenues over (under) Expenditures:	-\$997	\$2,260	\$
Ratio of Fund Balance to Expenditures:	172.95%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$26.536	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$11	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$26.536	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Joppa Sanitary District**

Unit Code: **061/010/16** County: **Massac**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,000**

Equalized Assessed Valuation: **\$410,683**

Population: **357**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Kane County Forest Preserve District

Unit Code: 045/010/07 County: Kane

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$88,583,677

Equalized Assessed Valuation: \$12,433,428,424

Population: 522,487

Employees:

Full Time: 72

Part Time: 74

Salaries Paid: \$3,768,688

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$5,524,793	\$13,584,296	\$3,569,305
Per Capita Beginning Fund Balance:	\$11	\$274	\$41
Revenue Collected During FY 13:	\$8,011,629	\$10,438,092	\$4,432,327
Expenditures During FY 13:	\$7,230,616	\$10,331,471	\$3,932,227
Per Capita Revenue:	\$15	\$363	\$43
Per Capita Expenditures:	\$14	\$352	\$50
Revenues over (under) Expenditures:	\$781,013	\$106,621	\$37,519
Ratio of Fund Balance to Expenditures:	87.24%	151.77%	72.33%
Ending Fund Balance for FY 13:	\$6,308,111	\$13,579,827	\$3,082,834
Per Capita Ending Fund Balance:	\$12	\$286	\$35

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$528	\$
Total Unreserved Funds:	\$	\$96,268	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,825,700	\$6,735,648	\$341,461
Total Unrestricted Net Assets:	\$12,645,143	\$3,973,877	\$2,145,883



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$221,944,841	\$26,922,192	\$1,554,455
Per Capita Debt:	\$425	\$168	\$14
General Obligation Debt over EAV:	1.65%	13.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$13,275,654	\$2,011,310	\$
Per Capita Beginning Retained Earnings for FY 13:	\$25	\$11	\$
Revenue Collected During FY 13:	\$761,313	\$349,472	\$
Expenditures During FY 13:	\$1,100,903	\$346,313	\$
Per Capita Revenue:	\$1	\$3	\$
Per Capita Expenditures:	\$2	\$3	\$
Operating Income (loss):	-\$339,590	\$3,159	\$
Ratio of Retained Earnings to Expenditures:	977.30%	237.99%	0.00%
Ending Retained Earnings for FY 13:	\$10,759,109	\$1,665,099	\$
Per Capita Ending Retained Earnings:	\$21	\$12	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Kane-DuPage Co. Soil And Water Conservation District

Unit Code: 045/010/17 County: Kane

Fiscal Year End: 6/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$334,266

Equalized Assessed Valuation: \$

Population: 1,450,474

Employees:

Full Time: 3

Part Time: 2

Salaries Paid: \$149,072

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$319.697	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$344.211	\$69,462	\$16,439
Expenditures During FY 13:	\$283.564	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$60.647	\$2,260	\$
Ratio of Fund Balance to Expenditures:	134.13%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$380.344	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$379.278	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kankakee River Conservancy District**

Unit Code: **046/010/14** County: **Kankakee**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,500**

Equalized Assessed Valuation: **\$14,851,130**

Population: **1,300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$36.446	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$28	\$16,354	\$7
Revenue Collected During FY 13:	\$13.930	\$69,462	\$16,439
Expenditures During FY 13:	\$7.576	\$67,201	\$13,975
Per Capita Revenue:	\$11	\$431	\$6
Per Capita Expenditures:	\$6	\$351	\$5
Revenues over (under) Expenditures:	\$6.354	\$2,260	\$
Ratio of Fund Balance to Expenditures:	564.94%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$42.800	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$33	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$42.800	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kankakee Co Soil And Water Conservation District**

Unit Code: **046/010/17** County: **Kankakee**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$76,460**

Equalized Assessed Valuation: **\$1,977,819.419**

Population: **113,040**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$57,807**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$122.807	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$1	\$16,354	\$7
Revenue Collected During FY 13:	\$69.779	\$69,462	\$16,439
Expenditures During FY 13:	\$66.181	\$67,201	\$13,975
Per Capita Revenue:	\$1	\$431	\$6
Per Capita Expenditures:	\$1	\$351	\$5
Revenues over (under) Expenditures:	\$3.598	\$2,260	\$
Ratio of Fund Balance to Expenditures:	382.36%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$253.052	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$2	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kankakee Co. Public Building Commission**

Unit Code: **046/010/33** County: **Kankakee**

Fiscal Year End: **10/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$106,622**

Equalized Assessed Valuation: **\$1,939,194,182**

Population: **113,040**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$342.631	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$3	\$16,354	\$7
Revenue Collected During FY 13:	\$19.843	\$69,462	\$16,439
Expenditures During FY 13:	\$22.635	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	-\$2.792	\$2,260	\$
Ratio of Fund Balance to Expenditures:	1501.39%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$339.839	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$3	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$339.839	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.860.000	\$11,070,683	\$
Per Capita Debt:	\$16	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kankakee River Valley Forest Preserve District**

Unit Code: **046/010/07** County: **Kankakee**

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$692,805**

Equalized Assessed Valuation: **\$350,165,367**

Population: **71,131**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$36,689**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$465.829	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$7	\$16,354	\$7
Revenue Collected During FY 13:	\$224.593	\$69,462	\$16,439
Expenditures During FY 13:	\$225.277	\$67,201	\$13,975
Per Capita Revenue:	\$3	\$431	\$6
Per Capita Expenditures:	\$3	\$351	\$5
Revenues over (under) Expenditures:	-\$684	\$2,260	\$
Ratio of Fund Balance to Expenditures:	206.48%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$465.145	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$7	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$465.145	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kankakee Valley Airport Authority**

Unit Code: **046/010/03** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,109,800**

Equalized Assessed Valuation: **\$690,551,522**

Population: **58,000**

Employees:

Full Time: **3**

Part Time: **11**

Salaries Paid: **\$270,478**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$112.640	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$2	\$16,354	\$7
Revenue Collected During FY 13:	\$628.733	\$69,462	\$16,439
Expenditures During FY 13:	\$536.402	\$67,201	\$13,975
Per Capita Revenue:	\$11	\$431	\$6
Per Capita Expenditures:	\$9	\$351	\$5
Revenues over (under) Expenditures:	\$92.331	\$2,260	\$
Ratio of Fund Balance to Expenditures:	12.11%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$64.971	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$1	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21.455	\$6,654	\$
Total Unrestricted Net Assets:	\$2.075.422	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,431,000	\$11,070,683	\$
Per Capita Debt:	\$25	\$90,673	\$
General Obligation Debt over EAV:	0.21%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$131,938	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$2	\$156,411	\$
Revenue Collected During FY 13:	\$435,677	\$4,978,298	\$
Expenditures During FY 13:	\$440,354	\$4,420,795	\$
Per Capita Revenue:	\$8	\$40,452	\$
Per Capita Expenditures:	\$8	\$44,607	\$
Operating Income (loss):	-\$4,677	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	28.90%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$127,261	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$2	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kaskaskia Port District**

Unit Code: **079/010/25** County: **Randolph**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$634,907**

Equalized Assessed Valuation: **\$**

Population: **1**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$77,185**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.478.262	\$11,070,683	\$
Per Capita Debt:	\$1.478.262	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2.162.419	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$2.162.419	\$156,411	\$
Revenue Collected During FY 13:	\$875.577	\$4,978,298	\$
Expenditures During FY 13:	\$549.138	\$4,420,795	\$
Per Capita Revenue:	\$875.577	\$40,452	\$
Per Capita Expenditures:	\$549.138	\$44,607	\$
Operating Income (loss):	\$326.439	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	453.23%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$2.488.858	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$2.488.858	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kaskaskia Water Service District**

Unit Code: **088/015/19** County: **St. Clair**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,357,000**

Equalized Assessed Valuation: **\$1**

Population: **45,041**

Employees:

Full Time: **6**

Part Time: **8**

Salaries Paid: **\$315,307**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.047.545	\$11,070,683	\$
Per Capita Debt:	\$23	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1.696.604	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$38	\$156,411	\$
Revenue Collected During FY 13:	\$1.355.361	\$4,978,298	\$
Expenditures During FY 13:	\$1.504.489	\$4,420,795	\$
Per Capita Revenue:	\$30	\$40,452	\$
Per Capita Expenditures:	\$33	\$44,607	\$
Operating Income (loss):	-\$149.128	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	102.86%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$1.547.476	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$34	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Keene & Lima Multi Township Tax Assessment District**

Unit Code: 001/040/24 County: Adams

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$32,281

Equalized Assessed Valuation: \$15,359,694

Population: 1,138

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$7,765

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$24.917	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$22	\$16,354	\$7
Revenue Collected During FY 13:	\$8.841	\$69,462	\$16,439
Expenditures During FY 13:	\$7.765	\$67,201	\$13,975
Per Capita Revenue:	\$8	\$431	\$6
Per Capita Expenditures:	\$7	\$351	\$5
Revenues over (under) Expenditures:	\$1.076	\$2,260	\$
Ratio of Fund Balance to Expenditures:	334.75%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$25.993	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$23	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$17.152	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kendall Co Soil And Water Conservation District**

Unit Code: **047/010/17** County: **Kendall**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$143,776**

Equalized Assessed Valuation: **\$**

Population: **118,105**

Employees:

Full Time: **3**

Part Time: **3**

Salaries Paid: **\$105,773**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$302.054	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$3	\$16,354	\$7
Revenue Collected During FY 13:	\$158.201	\$69,462	\$16,439
Expenditures During FY 13:	\$175.946	\$67,201	\$13,975
Per Capita Revenue:	\$1	\$431	\$6
Per Capita Expenditures:	\$1	\$351	\$5
Revenues over (under) Expenditures:	-\$17.745	\$2,260	\$
Ratio of Fund Balance to Expenditures:	161.59%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$284.309	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$2	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$290.036	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kendall Co #1 Multi Township Tax Assessment District**

Unit Code: 047/010/24 County: Kendall

Fiscal Year End: 12/31/2013

Accounting Method: Cash

Appropriation or Budget: \$81,175

Equalized Assessed Valuation: \$299,958,435

Population: 13,499

Employees:

Full Time: 1

Part Time: 4

Salaries Paid: \$44,404

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$230.916	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$17	\$16,354	\$7
Revenue Collected During FY 13:	\$80.936	\$69,462	\$16,439
Expenditures During FY 13:	\$55.279	\$67,201	\$13,975
Per Capita Revenue:	\$6	\$431	\$6
Per Capita Expenditures:	\$4	\$351	\$5
Revenues over (under) Expenditures:	\$25.657	\$2,260	\$
Ratio of Fund Balance to Expenditures:	464.14%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$256.573	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$19	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kewanee Airport Authority**

Unit Code: **037/010/03** County: **Henry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$375,114**

Equalized Assessed Valuation: **\$76,686,402**

Population: **12,876**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Number Submitted = **1**

Kewanee Airport Authority

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$190.863	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$15	\$16,354	\$7
Revenue Collected During FY 13:	\$210.527	\$69,462	\$16,439
Expenditures During FY 13:	\$133.205	\$67,201	\$13,975
Per Capita Revenue:	\$16	\$431	\$6
Per Capita Expenditures:	\$10	\$351	\$5
Revenues over (under) Expenditures:	\$77.322	\$2,260	\$
Ratio of Fund Balance to Expenditures:	107.85%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$143.656	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$11	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$143.656	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kimberly Heights Sanitary District**

Unit Code: 016/090/16 **County:** Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$375,500

Equalized Assessed Valuation: \$13,140,290

Population: 700

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$24,901	\$69,462	\$16,439
Expenditures During FY 13:	\$24,901	\$67,201	\$13,975
Per Capita Revenue:	\$36	\$431	\$6
Per Capita Expenditures:	\$36	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$312.214	\$11,070,683	\$
Per Capita Debt:	\$446	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$323.784	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$463	\$156,411	\$
Revenue Collected During FY 13:	\$80.363	\$4,978,298	\$
Expenditures During FY 13:	\$74.835	\$4,420,795	\$
Per Capita Revenue:	\$115	\$40,452	\$
Per Capita Expenditures:	\$107	\$44,607	\$
Operating Income (loss):	\$5.528	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	440.05%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$329.312	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$470	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kinkaid-Reed's Creek River Conservancy District**

Unit Code: **039/010/14** County: **Jackson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,926,817**

Equalized Assessed Valuation: **\$287,096,650**

Population: **26,000**

Employees:

Full Time: **8**

Part Time: **9**

Salaries Paid: **\$484,130**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$418.652	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$16	\$16,354	\$7
Revenue Collected During FY 13:	\$319.281	\$69,462	\$16,439
Expenditures During FY 13:	\$213.299	\$67,201	\$13,975
Per Capita Revenue:	\$12	\$431	\$6
Per Capita Expenditures:	\$8	\$351	\$5
Revenues over (under) Expenditures:	\$105.982	\$2,260	\$
Ratio of Fund Balance to Expenditures:	245.96%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$524.634	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$20	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$767.918	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4.125.217	\$11,070,683	\$
Per Capita Debt:	\$159	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1.144.598	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$44	\$156,411	\$
Revenue Collected During FY 13:	\$1.587.176	\$4,978,298	\$
Expenditures During FY 13:	\$1.493.853	\$4,420,795	\$
Per Capita Revenue:	\$61	\$40,452	\$
Per Capita Expenditures:	\$57	\$44,607	\$
Operating Income (loss):	\$93.323	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	82.87%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$1.237.921	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$48	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kinmundy-Meecham #3 Multi
Township Tax Assessment District**

Unit Code: **058/050/24** County: **Marion**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$43,126**

Equalized Assessed Valuation: **\$18,729,252**

Population: **1,267**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$9,350**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$70.936	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$56	\$16,354	\$7
Revenue Collected During FY 13:	\$16.341	\$69,462	\$16,439
Expenditures During FY 13:	\$9.674	\$67,201	\$13,975
Per Capita Revenue:	\$13	\$431	\$6
Per Capita Expenditures:	\$8	\$351	\$5
Revenues over (under) Expenditures:	\$6.667	\$2,260	\$
Ratio of Fund Balance to Expenditures:	802.18%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$77.603	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$61	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$77.624	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Knox Co Soil And Water Conservation District**

Unit Code: **048/010/17** County: **Knox**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$191,150**

Equalized Assessed Valuation: **\$70,984,178**

Population: **52,247**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$53,919**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$286.816	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$5	\$16,354	\$7
Revenue Collected During FY 13:	\$329.850	\$69,462	\$16,439
Expenditures During FY 13:	\$333.821	\$67,201	\$13,975
Per Capita Revenue:	\$6	\$431	\$6
Per Capita Expenditures:	\$6	\$351	\$5
Revenues over (under) Expenditures:	-\$3.971	\$2,260	\$
Ratio of Fund Balance to Expenditures:	84.73%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$282.845	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$5	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47.793	\$6,654	\$
Total Unrestricted Net Assets:	\$231.186	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Knox County Exposition and Auditorium Authority**

Unit Code: **048/005/09** County: **Knox**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$420,001**

Equalized Assessed Valuation: **\$**

Population: **52,906**

Employees:

Full Time: **4**

Part Time:

Salaries Paid: **\$103,315**

Blended Component Units

Number Submitted = 1

ORPHEUM THEATRE OF GALESBURG, IL N

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$1	\$69,462	\$16,439
Expenditures During FY 13:	\$1	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$91.804	\$11,070,683	\$
Per Capita Debt:	\$2	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2.182.243	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$41	\$156,411	\$
Revenue Collected During FY 13:	\$481.844	\$4,978,298	\$
Expenditures During FY 13:	\$643.872	\$4,420,795	\$
Per Capita Revenue:	\$9	\$40,452	\$
Per Capita Expenditures:	\$12	\$44,607	\$
Operating Income (loss):	-\$162.028	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	313.76%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$2.020.215	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$38	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Knox County North Multi
Township Tax Assessment District**

Unit Code: **048/070/24** County: **Knox**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$137,950**

Equalized Assessed Valuation: **\$194,833,078**

Population: **7,952**

Employees:

Full Time: **2**

Part Time: **20**

Salaries Paid: **\$62,715**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$202.241	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$25	\$16,354	\$7
Revenue Collected During FY 13:	\$95.643	\$69,462	\$16,439
Expenditures During FY 13:	\$92.649	\$67,201	\$13,975
Per Capita Revenue:	\$12	\$431	\$6
Per Capita Expenditures:	\$12	\$351	\$5
Revenues over (under) Expenditures:	\$2.994	\$2,260	\$
Ratio of Fund Balance to Expenditures:	221.98%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$205.665	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$26	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$205.665	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Knox County South Multi
Township Tax Assessment District**

Unit Code: **048/080/24** County: **Knox**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$175,000**

Equalized Assessed Valuation: **\$202,239,889**

Population: **14,500**

Employees:

Full Time: **2**

Part Time: **5**

Salaries Paid: **\$63,400**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$259,909	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$18	\$16,354	\$7
Revenue Collected During FY 13:	\$39,545	\$69,462	\$16,439
Expenditures During FY 13:	\$99,119	\$67,201	\$13,975
Per Capita Revenue:	\$3	\$431	\$6
Per Capita Expenditures:	\$7	\$351	\$5
Revenues over (under) Expenditures:	-\$59,574	\$2,260	\$
Ratio of Fund Balance to Expenditures:	202.12%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$200,335	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$14	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$251,317	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **La Grange Highlands Sanitary District**

Unit Code: **016/100/16** County: **Cook**

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,907,800**

Equalized Assessed Valuation: **\$173,515,156**

Population: **5,000**

Employees:

Full Time:	4
Part Time:	1
Salaries Paid:	\$260,487

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$26.863	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$5	\$16,354	\$7
Revenue Collected During FY 13:	\$462.081	\$69,462	\$16,439
Expenditures During FY 13:	\$537.658	\$67,201	\$13,975
Per Capita Revenue:	\$92	\$431	\$6
Per Capita Expenditures:	\$108	\$351	\$5
Revenues over (under) Expenditures:	-\$75.577	\$2,260	\$
Ratio of Fund Balance to Expenditures:	9.54%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$51.286	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$10	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34.210	\$6,654	\$
Total Unrestricted Net Assets:	-\$15.655	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$186.675	\$11,070,683	\$
Per Capita Debt:	\$37	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$10.349.978	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$2.070	\$156,411	\$
Revenue Collected During FY 13:	\$1.630.621	\$4,978,298	\$
Expenditures During FY 13:	\$1.232.732	\$4,420,795	\$
Per Capita Revenue:	\$326	\$40,452	\$
Per Capita Expenditures:	\$247	\$44,607	\$
Operating Income (loss):	\$397.889	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	863.76%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$10.647.867	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$2.130	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **La Moille-Clarion #5 Multi
Township Tax Assessment District**

Unit Code: **006/005/24** County: **Bureau**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,000**

Equalized Assessed Valuation: **\$30,648,107**

Population: **1,540**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$4,830**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lafayette-Pine Rock-Taylor Multi Township Tax Assessment District**

Unit Code: **071/050/24** County: **Ogle**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$22,150**

Equalized Assessed Valuation: **\$48,097,764**

Population: **1,971**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$14,216**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$23.156	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$12	\$16,354	\$7
Revenue Collected During FY 13:	\$17.985	\$69,462	\$16,439
Expenditures During FY 13:	\$19.656	\$67,201	\$13,975
Per Capita Revenue:	\$9	\$431	\$6
Per Capita Expenditures:	\$10	\$351	\$5
Revenues over (under) Expenditures:	-\$1.671	\$2,260	\$
Ratio of Fund Balance to Expenditures:	109.31%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$21.485	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$11	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lake Bank-Two Mile Grove Cemetery District**

Unit Code: **054/010/04** County: **Logan**

Fiscal Year End: **7/1/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$29,935**

Equalized Assessed Valuation: **\$250,000**

Population: **780**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$4,410**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$45.673	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$59	\$16,354	\$7
Revenue Collected During FY 13:	\$14.165	\$69,462	\$16,439
Expenditures During FY 13:	\$12.536	\$67,201	\$13,975
Per Capita Revenue:	\$18	\$431	\$6
Per Capita Expenditures:	\$16	\$351	\$5
Revenues over (under) Expenditures:	\$1.629	\$2,260	\$
Ratio of Fund Balance to Expenditures:	377.33%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$47.302	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$61	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lake Bluff Mosquito Abatement District**

Unit Code: 049/020/11 County: Lake

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$173,202

Equalized Assessed Valuation: \$673,398,752

Population: 6,300

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$278.462	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$44	\$16,354	\$7
Revenue Collected During FY 13:	\$94.376	\$69,462	\$16,439
Expenditures During FY 13:	\$116.753	\$67,201	\$13,975
Per Capita Revenue:	\$15	\$431	\$6
Per Capita Expenditures:	\$19	\$351	\$5
Revenues over (under) Expenditures:	-\$22.377	\$2,260	\$
Ratio of Fund Balance to Expenditures:	219.34%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$256.085	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$41	\$16,404	\$8

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$256.085	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lake County Forest Preserve District**

Unit Code: **049/010/07** County: **Lake**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$129,563,044**

Equalized Assessed Valuation: **\$24,472,676,727**

Population: **711,155**

Employees:

Full Time:	194
Part Time:	381
Salaries Paid:	\$15,048,391

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$51.396.614	\$13,584,296	\$3,569,305
Per Capita Beginning Fund Balance:	\$72	\$274	\$41
Revenue Collected During FY 13:	\$31.031.585	\$10,438,092	\$4,432,327
Expenditures During FY 13:	\$29.981.177	\$10,331,471	\$3,932,227
Per Capita Revenue:	\$44	\$363	\$43
Per Capita Expenditures:	\$42	\$352	\$50
Revenues over (under) Expenditures:	\$1.050.408	\$106,621	\$37,519
Ratio of Fund Balance to Expenditures:	156.06%	151.77%	72.33%
Ending Fund Balance for FY 13:	\$46.789.748	\$13,579,827	\$3,082,834
Per Capita Ending Fund Balance:	\$66	\$286	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$528	\$
Total Unreserved Funds:	\$	\$96,268	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38.296.424	\$6,735,648	\$341,461
Total Unrestricted Net Assets:	\$55.889.627	\$3,973,877	\$2,145,883



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$315.485.883	\$26,922,192	\$1,554,455
Per Capita Debt:	\$444	\$168	\$14
General Obligation Debt over EAV:	1.28%	13.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$37.996.120	\$2,011,310	\$
Per Capita Beginning Retained Earnings for FY 13:	\$53	\$11	\$
Revenue Collected During FY 13:	\$4.715.577	\$349,472	\$
Expenditures During FY 13:	\$5.384.473	\$346,313	\$
Per Capita Revenue:	\$7	\$3	\$
Per Capita Expenditures:	\$8	\$3	\$
Operating Income (loss):	-\$668.896	\$3,159	\$
Ratio of Retained Earnings to Expenditures:	394.10%	237.99%	0.00%
Ending Retained Earnings for FY 13:	\$21.220.404	\$1,665,099	\$
Per Capita Ending Retained Earnings:	\$30	\$12	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lake Marian River Conservancy District**

Unit Code: **045/010/14** County: **Kane**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$169,095**

Equalized Assessed Valuation: **\$16,372,615**

Population: **1,870**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$142.085	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$76	\$16,354	\$7
Revenue Collected During FY 13:	\$21.037	\$69,462	\$16,439
Expenditures During FY 13:	\$3.925	\$67,201	\$13,975
Per Capita Revenue:	\$11	\$431	\$6
Per Capita Expenditures:	\$2	\$351	\$5
Revenues over (under) Expenditures:	\$17.112	\$2,260	\$
Ratio of Fund Balance to Expenditures:	4055.97%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$159.197	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$85	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lake Mattoon Water Service District**

Unit Code: **018/010/19** County: **Cumberland**

Fiscal Year End: **8/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$155,890**

Equalized Assessed Valuation: **\$**

Population: **500**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$34,810**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$617.206	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$1.234	\$156,411	\$
Revenue Collected During FY 13:	\$160.504	\$4,978,298	\$
Expenditures During FY 13:	\$167.117	\$4,420,795	\$
Per Capita Revenue:	\$321	\$40,452	\$
Per Capita Expenditures:	\$334	\$44,607	\$
Operating Income (loss):	-\$6.613	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	365.37%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$610.593	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$1.221	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lake-In-The-Hills Sanitary District**

Unit Code: **063/010/16** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,382,000**

Equalized Assessed Valuation: **\$684,133,380**

Population: **31,000**

Employees:

Full Time: **10**

Part Time: **6**

Salaries Paid: **\$613,962**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$905.511	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$29	\$16,354	\$7
Revenue Collected During FY 13:	\$553.460	\$69,462	\$16,439
Expenditures During FY 13:	\$501.282	\$67,201	\$13,975
Per Capita Revenue:	\$18	\$431	\$6
Per Capita Expenditures:	\$16	\$351	\$5
Revenues over (under) Expenditures:	\$52.178	\$2,260	\$
Ratio of Fund Balance to Expenditures:	191.05%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$957.689	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$31	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210.044	\$6,654	\$
Total Unrestricted Net Assets:	\$747.645	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,710,000	\$11,070,683	\$
Per Capita Debt:	\$55	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$45,576,925	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$1,470	\$156,411	\$
Revenue Collected During FY 13:	\$3,455,202	\$4,978,298	\$
Expenditures During FY 13:	\$4,592,482	\$4,420,795	\$
Per Capita Revenue:	\$111	\$40,452	\$
Per Capita Expenditures:	\$148	\$44,607	\$
Operating Income (loss):	-\$1,137,280	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	980.31%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$45,020,635	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$1,452	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Lakes Region Sanitary District

Unit Code: 049/030/16

County: Lake

Fiscal Year End:

4/30/2013

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,030,300

Equalized Assessed Valuation:

\$492,976,934

Population:

23,250

Employees:

Full Time:

7

Part Time:

3

Salaries Paid:

\$469,751

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:

\$1,552,172

\$13,584,296

\$3,569,305

Per Capita Beginning Fund Balance:

\$67

\$274

\$41

Revenue Collected During FY 13:

\$3,025,242

\$10,438,092

\$4,432,327

Expenditures During FY 13:

\$2,737,674

\$10,331,471

\$3,932,227

Per Capita Revenue:

\$130

\$363

\$43

Per Capita Expenditures:

\$118

\$352

\$50

Revenues over (under) Expenditures:

\$287,568

\$106,621

\$37,519

Ratio of Fund Balance to Expenditures:

60.13%

151.77%

72.33%

Ending Fund Balance for FY 13:

\$1,646,144

\$13,579,827

\$3,082,834

Per Capita Ending Fund Balance:

\$71

\$286

\$35

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$528

\$

Total Unreserved Funds:

\$

\$96,268

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$

\$6,735,648

\$341,461

Total Unrestricted Net Assets:

\$3,218,264

\$3,973,877

\$2,145,883



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13,471,874	\$26,922,192	\$1,554,455
Per Capita Debt:	\$579	\$168	\$14
General Obligation Debt over EAV:	0.00%	13.74%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$2,011,310	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$11	\$
Revenue Collected During FY 13:	\$	\$349,472	\$
Expenditures During FY 13:	\$	\$346,313	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$3,159	\$
Ratio of Retained Earnings to Expenditures:	0.00%	237.99%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,665,099	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lakeside Water District Public Water District**

Unit Code: **039/005/37** County: **Jackson**

Fiscal Year End: **9/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$497,470**

Equalized Assessed Valuation: **\$**

Population: **20,000**

Employees:

Full Time: **3**

Part Time: **1**

Salaries Paid: **\$70,513**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$952.000	\$11,070,683	\$
Per Capita Debt:	\$48	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,710,018	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$86	\$156,411	\$
Revenue Collected During FY 13:	\$529,781	\$4,978,298	\$
Expenditures During FY 13:	\$497,470	\$4,420,795	\$
Per Capita Revenue:	\$26	\$40,452	\$
Per Capita Expenditures:	\$25	\$44,607	\$
Operating Income (loss):	\$32,311	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	350.24%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$1,742,329	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$87	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lakewood-Clarkburg-Holland
Multi Township Tax Assessment**

Unit Code: **086/070/24** County: **Shelby**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,000**

Equalized Assessed Valuation: **\$10,000,000**

Population: **250**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$6,572	\$69,462	\$16,439
Expenditures During FY 13:	\$4,594	\$67,201	\$13,975
Per Capita Revenue:	\$26	\$431	\$6
Per Capita Expenditures:	\$18	\$351	\$5
Revenues over (under) Expenditures:	\$1,978	\$2,260	\$
Ratio of Fund Balance to Expenditures:	43.06%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$1,978	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$8	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$5,179	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lamotte-Montgomery Multi
Township Tax Assessment District**

Unit Code: **017/010/24** County: **Crawford**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,771**

Equalized Assessed Valuation: **\$36,929,779**

Population: **4,008**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$8,700**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$9.637	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$2	\$16,354	\$7
Revenue Collected During FY 13:	\$15.264	\$69,462	\$16,439
Expenditures During FY 13:	\$11.795	\$67,201	\$13,975
Per Capita Revenue:	\$4	\$431	\$6
Per Capita Expenditures:	\$3	\$351	\$5
Revenues over (under) Expenditures:	\$3.469	\$2,260	\$
Ratio of Fund Balance to Expenditures:	111.11%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$13.106	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$3	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lanesville-Illiopolis Multi
Township Tax Assessment District**

Unit Code: **083/030/24** County: **Sangamon**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$13,068**

Equalized Assessed Valuation: **\$33,961,098**

Population: **1,510**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$9,770**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$54,332	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$36	\$16,354	\$7
Revenue Collected During FY 13:	\$17,297	\$69,462	\$16,439
Expenditures During FY 13:	\$13,068	\$67,201	\$13,975
Per Capita Revenue:	\$11	\$431	\$6
Per Capita Expenditures:	\$9	\$351	\$5
Revenues over (under) Expenditures:	\$4,229	\$2,260	\$
Ratio of Fund Balance to Expenditures:	448.13%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$58,561	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$39	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **LaSalle Co Soil And Water Conservation District**

Unit Code: **050/010/17** County: **Lasalle**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$145,800**

Equalized Assessed Valuation: **\$1,949,443,963**

Population: **112,973**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$90,152**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$452.236	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$4	\$16,354	\$7
Revenue Collected During FY 13:	\$157.653	\$69,462	\$16,439
Expenditures During FY 13:	\$145.761	\$67,201	\$13,975
Per Capita Revenue:	\$1	\$431	\$6
Per Capita Expenditures:	\$1	\$351	\$5
Revenues over (under) Expenditures:	\$11.892	\$2,260	\$
Ratio of Fund Balance to Expenditures:	318.42%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$464.128	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$4	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65.042	\$6,654	\$
Total Unrestricted Net Assets:	\$393.586	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lawndale Street Lighting District**

Unit Code: **054/020/18** County: **Logan**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,600**

Equalized Assessed Valuation: **\$1,034,586**

Population: **120**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$8.742	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$73	\$16,354	\$7
Revenue Collected During FY 13:	\$7.665	\$69,462	\$16,439
Expenditures During FY 13:	\$3.017	\$67,201	\$13,975
Per Capita Revenue:	\$64	\$431	\$6
Per Capita Expenditures:	\$25	\$351	\$5
Revenues over (under) Expenditures:	\$4.648	\$2,260	\$
Ratio of Fund Balance to Expenditures:	443.82%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$13.390	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$112	\$16,404	\$8

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lawrence Co Soil And Water Conservation District**

Unit Code: **051/010/17** County: **Lawrence**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$159,568**

Equalized Assessed Valuation: **\$104,114,740**

Population: **16,400**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$28,080**

Blended Component Units

Number Submitted = 1

Lawrence County Soil and Water Conservation District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	-\$78.657	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	-\$5	\$16,354	\$7
Revenue Collected During FY 13:	\$7.877	\$69,462	\$16,439
Expenditures During FY 13:	\$66.896	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$4	\$351	\$5
Revenues over (under) Expenditures:	-\$59.019	\$2,260	\$
Ratio of Fund Balance to Expenditures:	-205.81%	45580.99%	111.86%
Ending Fund Balance for FY 13:	-\$137.676	\$135,604	\$26,570
Per Capita Ending Fund Balance:	-\$8	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17.427	\$6,654	\$
Total Unrestricted Net Assets:	\$144.631	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Lee Center Cemetery District

Unit Code: 052/010/04

County: Lee

Fiscal Year End:

4/30/2013

Accounting Method:

Cash

Appropriation or Budget:

\$19,450

Equalized Assessed Valuation:

\$6,648,763

Population:

400

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:

\$12.460

\$131,733

\$25,652

Per Capita Beginning Fund Balance:

\$31

\$16,354

\$7

Revenue Collected During FY 13:

\$15.204

\$69,462

\$16,439

Expenditures During FY 13:

\$17.593

\$67,201

\$13,975

Per Capita Revenue:

\$38

\$431

\$6

Per Capita Expenditures:

\$44

\$351

\$5

Revenues over (under) Expenditures:

-\$2.389

\$2,260

\$

Ratio of Fund Balance to Expenditures:

57.24%

45580.99%

111.86%

Ending Fund Balance for FY 13:

\$10.071

\$135,604

\$26,570

Per Capita Ending Fund Balance:

\$25

\$16,404

\$8

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$15,412

\$

Total Unreserved Funds:

\$

\$23,894

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$

\$6,654

\$

Total Unrestricted Net Assets:

\$

\$75,765

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Lee Co Soil And Water Conservation District

Unit Code: 052/010/17 County: Lee

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$105,300

Equalized Assessed Valuation: \$709,422,686

Population: 35,037

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$55,320

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$161.858	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$5	\$16,354	\$7
Revenue Collected During FY 13:	\$109.952	\$69,462	\$16,439
Expenditures During FY 13:	\$112.183	\$67,201	\$13,975
Per Capita Revenue:	\$3	\$431	\$6
Per Capita Expenditures:	\$3	\$351	\$5
Revenues over (under) Expenditures:	-\$2.231	\$2,260	\$
Ratio of Fund Balance to Expenditures:	142.29%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$159.627	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$5	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12.108	\$15,412	\$
Total Unreserved Funds:	\$147.519	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Leef-New Douglas Multi Township
Tax Assessment District**

Unit Code: **057/010/24** County: **Madison**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$11,890**

Equalized Assessed Valuation: **\$20,979,510**

Population: **1,137**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$4,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$11.149	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$10	\$16,354	\$7
Revenue Collected During FY 13:	\$8.855	\$69,462	\$16,439
Expenditures During FY 13:	\$12.040	\$67,201	\$13,975
Per Capita Revenue:	\$8	\$431	\$6
Per Capita Expenditures:	\$11	\$351	\$5
Revenues over (under) Expenditures:	-\$3.185	\$2,260	\$
Ratio of Fund Balance to Expenditures:	66.15%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$7.964	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$7	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lenox-Hale-Sumner #4 Multi
Township Tax Assessment District**

Unit Code: 094/055/24 County: Warren

Fiscal Year End: 12/31/2013

Accounting Method:

Appropriation or Budget: \$7,000

Equalized Assessed Valuation: \$

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Leroy-Manchester Multi Township
Tax Assessment District**

Unit Code: **004/025/24** County: **Boone**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$17,600**

Equalized Assessed Valuation: **\$40,220,541**

Population: **1,450**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$7,665**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$17.141	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$12	\$16,354	\$7
Revenue Collected During FY 13:	\$15.253	\$69,462	\$16,439
Expenditures During FY 13:	\$10.530	\$67,201	\$13,975
Per Capita Revenue:	\$11	\$431	\$6
Per Capita Expenditures:	\$7	\$351	\$5
Revenues over (under) Expenditures:	\$4.723	\$2,260	\$
Ratio of Fund Balance to Expenditures:	207.64%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$21.864	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$15	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Levan-Degognia-Fountain Bluff-Kinkaid Multi Township Tax**

Unit Code: **039/020/24** County: **Jackson**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$41,595**

Equalized Assessed Valuation: **\$28,663,766**

Population: **1,697**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$16,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$12.519	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$7	\$16,354	\$7
Revenue Collected During FY 13:	\$25.272	\$69,462	\$16,439
Expenditures During FY 13:	\$22.966	\$67,201	\$13,975
Per Capita Revenue:	\$15	\$431	\$6
Per Capita Expenditures:	\$14	\$351	\$5
Revenues over (under) Expenditures:	\$2.306	\$2,260	\$
Ratio of Fund Balance to Expenditures:	64.55%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$14.825	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$9	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lewistown Township Cemetery District**

Unit Code: **029/045/04** County: **Fulton**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$89,950**

Equalized Assessed Valuation: **\$8,656,111**

Population: **3,151**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$45,045**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$65.875	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$21	\$16,354	\$7
Revenue Collected During FY 13:	\$81.961	\$69,462	\$16,439
Expenditures During FY 13:	\$76.838	\$67,201	\$13,975
Per Capita Revenue:	\$26	\$431	\$6
Per Capita Expenditures:	\$24	\$351	\$5
Revenues over (under) Expenditures:	\$5.123	\$2,260	\$
Ratio of Fund Balance to Expenditures:	92.40%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$70.998	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$23	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$70.998	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lick Creek Public Water Service District**

Unit Code: **091/010/19** County: **Union**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$467,500**

Equalized Assessed Valuation: **\$**

Population: **2,000**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$119,467**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$245.415	\$11,070,683	\$
Per Capita Debt:	\$123	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$735.972	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$368	\$156,411	\$
Revenue Collected During FY 13:	\$434.243	\$4,978,298	\$
Expenditures During FY 13:	\$392.755	\$4,420,795	\$
Per Capita Revenue:	\$217	\$40,452	\$
Per Capita Expenditures:	\$196	\$44,607	\$
Operating Income (loss):	\$41.488	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	197.95%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$777.460	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$389	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Limestone-Walters Public Water Service District**

Unit Code: **072/020/19** County: **Peoria**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$342,560**

Equalized Assessed Valuation: **\$44,668,857**

Population: **1,410**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,767,164	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$1,963	\$156,411	\$
Revenue Collected During FY 13:	\$346,277	\$4,978,298	\$
Expenditures During FY 13:	\$336,987	\$4,420,795	\$
Per Capita Revenue:	\$246	\$40,452	\$
Per Capita Expenditures:	\$239	\$44,607	\$
Operating Income (loss):	\$9,290	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	823.91%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,776,454	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$1,969	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lincoln-Maryland Multi Township
Tax Assessment District**

Unit Code: **071/060/24** County: **Ogle**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,000**

Equalized Assessed Valuation: **\$22,000,000**

Population: **1,000**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$5,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lindenhurst Sanitary District**

Unit Code: **049/040/16** County: **Lake**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,529,000**

Equalized Assessed Valuation: **\$335,528,189**

Population: **15,000**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$1,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$12.966.605	\$11,070,683	\$
Per Capita Debt:	\$864	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$13.687.115	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$912	\$156,411	\$
Revenue Collected During FY 13:	\$104.791	\$4,978,298	\$
Expenditures During FY 13:	\$904.372	\$4,420,795	\$
Per Capita Revenue:	\$7	\$40,452	\$
Per Capita Expenditures:	\$60	\$44,607	\$
Operating Income (loss):	-\$799.581	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	1425.03%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$12.887.534	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$859	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Litchfield Airport Authority**

Unit Code: **068/010/03** County: **Montgomery**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$816,351**

Equalized Assessed Valuation: **\$83,880,704**

Population: **6,815**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$52,627**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$158.665	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$23	\$16,354	\$7
Revenue Collected During FY 13:	\$317.488	\$69,462	\$16,439
Expenditures During FY 13:	\$317.141	\$67,201	\$13,975
Per Capita Revenue:	\$47	\$431	\$6
Per Capita Expenditures:	\$47	\$351	\$5
Revenues over (under) Expenditures:	\$347	\$2,260	\$
Ratio of Fund Balance to Expenditures:	65.59%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$208.012	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$31	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$1.101.024	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$200.000	\$11,070,683	\$
Per Capita Debt:	\$29	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Livingston Co Soil And Water Conservation District**

Unit Code: **053/010/17** County: **Livingston**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$150,746**

Equalized Assessed Valuation: **\$651,803,972**

Population: **37,681**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$77,484**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$168.982	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$4	\$16,354	\$7
Revenue Collected During FY 13:	\$158.054	\$69,462	\$16,439
Expenditures During FY 13:	\$168.420	\$67,201	\$13,975
Per Capita Revenue:	\$4	\$431	\$6
Per Capita Expenditures:	\$4	\$351	\$5
Revenues over (under) Expenditures:	-\$10.366	\$2,260	\$
Ratio of Fund Balance to Expenditures:	97.61%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$164.403	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$4	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$164.403	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Loami-Maxwell-Talkington Multi
Township Tax Assessment District**

Unit Code: **083/040/24** County: **Sangamon**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$69,540**

Equalized Assessed Valuation: **\$37,858,716**

Population: **785**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$15,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$53.251	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$68	\$16,354	\$7
Revenue Collected During FY 13:	\$16.702	\$69,462	\$16,439
Expenditures During FY 13:	\$24.398	\$67,201	\$13,975
Per Capita Revenue:	\$21	\$431	\$6
Per Capita Expenditures:	\$31	\$351	\$5
Revenues over (under) Expenditures:	-\$7.696	\$2,260	\$
Ratio of Fund Balance to Expenditures:	186.72%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$45.555	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$58	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Loda Sanitary District**

Unit Code: **038/020/16** County: **Iroquois**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$41,220**

Equalized Assessed Valuation: **\$16,590,313**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$20.479	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$20	\$16,354	\$7
Revenue Collected During FY 13:	\$14.636	\$69,462	\$16,439
Expenditures During FY 13:	\$7.601	\$67,201	\$13,975
Per Capita Revenue:	\$15	\$431	\$6
Per Capita Expenditures:	\$8	\$351	\$5
Revenues over (under) Expenditures:	\$7.035	\$2,260	\$
Ratio of Fund Balance to Expenditures:	361.98%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$27.514	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$28	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Logan Co Soil And Water Conservation District**

Unit Code: **054/010/17** County: **Logan**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,184**

Equalized Assessed Valuation: **\$434,991,073**

Population: **30,013**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$54,972**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$185.547	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$6	\$16,354	\$7
Revenue Collected During FY 13:	\$79.501	\$69,462	\$16,439
Expenditures During FY 13:	\$72.924	\$67,201	\$13,975
Per Capita Revenue:	\$3	\$431	\$6
Per Capita Expenditures:	\$2	\$351	\$5
Revenues over (under) Expenditures:	\$6.577	\$2,260	\$
Ratio of Fund Balance to Expenditures:	263.46%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$192.124	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$6	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12.767	\$6,654	\$
Total Unrestricted Net Assets:	\$179.357	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Logan County Cemetery District**

Unit Code: **054/020/04** County: **Logan**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$430,625**

Equalized Assessed Valuation: **\$395,625,791**

Population: **29,964**

Employees:

Full Time: **5**

Part Time: **3**

Salaries Paid: **\$158,737**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$382.699	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$13	\$16,354	\$7
Revenue Collected During FY 13:	\$423.577	\$69,462	\$16,439
Expenditures During FY 13:	\$388.609	\$67,201	\$13,975
Per Capita Revenue:	\$14	\$431	\$6
Per Capita Expenditures:	\$13	\$351	\$5
Revenues over (under) Expenditures:	\$34.968	\$2,260	\$
Ratio of Fund Balance to Expenditures:	107.48%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$417.667	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$14	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15.472	\$15,412	\$
Total Unreserved Funds:	\$402.195	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Logan-Trivoli #4 Multi Township
Tax Assessment District**

Unit Code: **072/025/24** County: **Peoria**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$21,610**

Equalized Assessed Valuation: **\$81,104,245**

Population: **4,213**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$12,750**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$26.142	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$6	\$16,354	\$7
Revenue Collected During FY 13:	\$15.335	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$4	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$15.335	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$41.477	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$10	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Long Point-Amity #3 Multi
Township Tax Assessment District**

Unit Code: **053/015/24** County: **Livingston**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,830**

Equalized Assessed Valuation: **\$27,007,264**

Population: **1,364**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$914**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$13.283	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$10	\$16,354	\$7
Revenue Collected During FY 13:	\$9.607	\$69,462	\$16,439
Expenditures During FY 13:	\$11.567	\$67,201	\$13,975
Per Capita Revenue:	\$7	\$431	\$6
Per Capita Expenditures:	\$8	\$351	\$5
Revenues over (under) Expenditures:	-\$1.960	\$2,260	\$
Ratio of Fund Balance to Expenditures:	97.89%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$11.323	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$8	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lost Lake Public Water District**

Unit Code: **071/005/37** County: **Ogle**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$473,500**

Equalized Assessed Valuation: **\$23,395,628**

Population: **1,411**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$102,018**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$	\$16,354	\$7
Revenue Collected During FY 13:	\$	\$69,462	\$16,439
Expenditures During FY 13:	\$	\$67,201	\$13,975
Per Capita Revenue:	\$	\$431	\$6
Per Capita Expenditures:	\$	\$351	\$5
Revenues over (under) Expenditures:	\$	\$2,260	\$
Ratio of Fund Balance to Expenditures:	0.00%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$	\$16,404	\$8

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,930,000	\$11,070,683	\$
Per Capita Debt:	\$1.368	\$90,673	\$
General Obligation Debt over EAV:	8.25%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$385,799	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$273	\$156,411	\$
Revenue Collected During FY 13:	\$498,896	\$4,978,298	\$
Expenditures During FY 13:	\$368,709	\$4,420,795	\$
Per Capita Revenue:	\$354	\$40,452	\$
Per Capita Expenditures:	\$261	\$44,607	\$
Operating Income (loss):	\$130,187	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	124.86%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$460,383	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$326	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lost Nation New Landing River Conservancy District**

Unit Code: **071/010/14** County: **Ogle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$376,131**

Equalized Assessed Valuation: **\$17,700,799**

Population: **1,000**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$22,961**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$165.240	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$165	\$16,354	\$7
Revenue Collected During FY 13:	\$208.685	\$69,462	\$16,439
Expenditures During FY 13:	\$134.586	\$67,201	\$13,975
Per Capita Revenue:	\$209	\$431	\$6
Per Capita Expenditures:	\$135	\$351	\$5
Revenues over (under) Expenditures:	\$74.099	\$2,260	\$
Ratio of Fund Balance to Expenditures:	177.83%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$239.339	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$239	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$239.340	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lovejoy-Milford-Prairie Green-Stockland Multi Township Tax**

Unit Code: **038/050/24** County: **Iroquois**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,450**

Equalized Assessed Valuation: **\$36,478,298**

Population: **3,149**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$16,171**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$30.116	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$10	\$16,354	\$7
Revenue Collected During FY 13:	\$28.220	\$69,462	\$16,439
Expenditures During FY 13:	\$21.692	\$67,201	\$13,975
Per Capita Revenue:	\$9	\$431	\$6
Per Capita Expenditures:	\$7	\$351	\$5
Revenues over (under) Expenditures:	\$6.528	\$2,260	\$
Ratio of Fund Balance to Expenditures:	168.92%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$36.643	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$12	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$36.643	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$11,070,683	\$
Per Capita Debt:	\$	\$90,673	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$156,411	\$
Revenue Collected During FY 13:	\$	\$4,978,298	\$
Expenditures During FY 13:	\$	\$4,420,795	\$
Per Capita Revenue:	\$	\$40,452	\$
Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lusk Creek River Conservancy District**

Unit Code: **076/020/14** County: **Pope**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,590**

Equalized Assessed Valuation: **\$16,109,603**

Population: **4,470**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$127.113	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$28	\$16,354	\$7
Revenue Collected During FY 13:	\$9.320	\$69,462	\$16,439
Expenditures During FY 13:	\$3.044	\$67,201	\$13,975
Per Capita Revenue:	\$2	\$431	\$6
Per Capita Expenditures:	\$1	\$351	\$5
Revenues over (under) Expenditures:	\$6.276	\$2,260	\$
Ratio of Fund Balance to Expenditures:	4382.03%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$133.389	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$30	\$16,404	\$8

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$	\$23,894	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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Beginning Retained Earnings for FY 13:	\$	\$5,510,374	\$
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Per Capita Expenditures:	\$	\$44,607	\$
Operating Income (loss):	\$	\$557,502	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$6,032,942	\$
Per Capita Ending Retained Earnings:	\$	\$160,669	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lyman-Wall-Peach Orchard-Sullivant #2 Multi Township Tax**

Unit Code: **027/035/24** County: **Ford**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$17,755**

Equalized Assessed Valuation: **\$35,152,846**

Population: **2,004**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$6,690**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$9.763	\$131,733	\$25,652
Per Capita Beginning Fund Balance:	\$5	\$16,354	\$7
Revenue Collected During FY 13:	\$11.455	\$69,462	\$16,439
Expenditures During FY 13:	\$11.587	\$67,201	\$13,975
Per Capita Revenue:	\$6	\$431	\$6
Per Capita Expenditures:	\$6	\$351	\$5
Revenues over (under) Expenditures:	-\$132	\$2,260	\$
Ratio of Fund Balance to Expenditures:	83.12%	45580.99%	111.86%
Ending Fund Balance for FY 13:	\$9.631	\$135,604	\$26,570
Per Capita Ending Fund Balance:	\$5	\$16,404	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,412	\$
Total Unreserved Funds:	\$9.631	\$23,894	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$75,765	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

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